

Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket Nos. D.T.E. 02-24/25
Responses to the Division of Energy Resources First Set of Information Requests

Request No. DOER 1-6 (Gas):

Please explain why only "some" of the legal expenses in Account 928 were assigned to the merchant function. Please also quantify the assignment of legal expenses to the respective services/functions and provide all relevant documentation to support the quantitative assignment of the legal expenses.

Response:

See JLH-5-4, Page 13-1, Lines 17 to 21, for the assignment of Acct. 928 charges to the distribution and production functions. All of these costs, except for the \$8,400 for gas supply legal costs, were allocated to the distribution function and production function based on the REVCLAIM allocator. The REVCLAIM allocator is based on revenues at the claimed rate of return less direct gas costs. This allocation to the production function relates to the other indirect production function costs that are included in the allocator and shown in response to DOER-1-2.

Account 928 – Regulatory Commission Expenses

Total Production	\$ 29,572
Total Delivery Service	<u>261,525</u>
Total Account 928	<u>\$291,097</u>

Person Responsible: James L. Harrison